

Accounting

ONETonline.org SOC Code: 13-2011

Associate in Applied Science
60 Semester Hours^

The Associate in Applied Science degree in the Accounting program provides a technical education at an Associate in Applied Science degree level. It is a broad-based curriculum that provides instruction and practical application of a variety of accounting concepts and practices.

Successful completion of the Accounting program will allow graduates to enter the workforce at the accounting technician level. The program provides the student with strong accounting, business and technical skills. They will be prepared for employment or promotion in accounting firms, private industry, or government.

To be accepted into the Accounting A.A.S. program, students must complete ACC 120 and ACC 121 with a grade of "C" or higher. Students who have not completed ACC 120 and ACC 121 should initially major in the Accounting Certificate in Applied Science.

Upon successful completion of the Accounting program, the graduate will be able to:

- Prepare, record, and analyze financial statements and other reporting documents according to generally accepted accounting principles
- Demonstrate proficiency in utilizing accounting software programs
- Interpret, analyze, and evaluate financial data
- Demonstrate proficiency in computer applications
- Demonstrate a basic knowledge of business organization and procedures
- Identify and apply elements of contract, tort, agency, property law, partnerships, and corporations
- Develop scientific knowledge and mathematical and analytical skills and techniques
- Demonstrate effective communication skills
- Demonstrate global awareness and knowledge of human diversity

Program implementation: Full-time day (students attending part-time should contact an advisor for recommended course sequencing)

Recommended Course Sequence – Accounting, Associate in Applied Science

First Year–Fall Semester				First Year–Spring Semester			
Dept.		Course Title	Sem. Hrs.	Dept.		Course Title	Sem. Hrs.
ACC	120	Principles of Accounting I	3	ACC	121	Principles of Accounting II	3
BUS	101	Introduction to Business	3	ACC	240	Computerized Accounting	3
CIS	114	Introduction to Computer Applications and Concepts	3	BUS	203	Communications in Business OR	3
ENL	101	English 101	3	ENL	102	English Composition II	(3)
SSC	147	Social Science Elective	3	ECN	201	Principles of Macroeconomics OR	3
				ECN	202	Principles of Microeconomics	(3)
				Elective		Accounting Elective	3
Total Semester Hours			15	Total Semester Hours			15
Second Year–Fall Semester				Second Year–Spring Semester			
Dept.		Course Title	Sem. Hrs.	Dept.		Course Title	Sem. Hrs.
ACC	250	Intermediate Accounting I	3	ACC	251	Intermediate Accounting II	3
CIS	119	Spreadsheet Software	3	BUS	206	Business Law	3
Elective		Accounting Elective	3	BUS	276	BUS Capstone OR	3
Elective		Math Elective (MTH 121 or higher)	3	BUS	278	BUS Internship	(3)
Elective		Science Elective	3 (4)	Elective		Accounting Elective	3
				Elective		Accounting Elective	3
Total Semester Hours			15 (16)	Total Semester Hours			15

Accounting Electives (Select 4 courses – 12 credit hours)

Dept.		Course Title	Sem. Hrs.
ACC	230	Income Tax Accounting	3
ACC	235	Managerial Accounting	3
FIN	231	Business Finance	3
FIN	232	Personal Finance	3
MTH	115	Business Math	3
MTH	135	College Algebra	3
MTH	225	Introduction to Statistics	3

Students enrolled in this program may be eligible for related Skill Set Certifications. Students should contact their academic program advisor, or refer to the Skill Set section in Eastern's 2019-2020 Catalog (page 101) for additional information.

^Cost of Attendance is available at:

www.easternwv.edu/documents/financial-aid/cost-attendance

Median loan debt upon completion: N/A
Financial Aid is available for those who qualify

See Gainful Employment Disclosure in Eastern's 2019-2020 Catalog (page 26) for more information.